

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH
CENTRAL DIVISION**

Paul Kenneth Cromar,
Barbara Ann Cromar,
Plaintiffs,

v.

UNITED STATES OF AMERICA,
JEFF SESSIONS,
RYAN S. WATSON,
NANCY K PHILLIPS
R. A. MITCHELL
WANDA I. MANLEY
JOAN FLACH or JOAN FLACK

Defendants.

A Cross-Complaint to

Case No: 2:17-cv-01223-RJS

Cross-Complaint for Damages
in the Amount of \$10,000,000
For Multiple Violations of
Constitutional Rights,
FORGERY, and FRAUD

TRIAL BY JURY DEMANDED

**Cross-Complaint for Damages in the Amount of \$10,000,000
For Multiple Violations of Constitutional Rights,
FORGERY, and FRAUD**

TRIAL BY JURY DEMANDED

1. Comes now in the above identified action, Paul Kenneth: Cromar and Barbara Ann: Cromar, *pro se* Plaintiffs, who now, in answer to the *vague, arbitrary* and *capricious Complaint* filed against them, maliciously and without true constitutional authority or cause, by the United States of America in Case No: 2:17-cv-01223, hereby files this *Cross-Complaint* in reply, for damages in the amount of \$10,000,000 (ten-million dollars) for multiple violations of the Plaintiff's **constitutional Rights** and *guarantees of protection* from certain acts by the U.S. government.

2. The Plaintiffs in this action demand a **TRIAL BY JURY**, to see the evidence, and try the legal issues and violations raised and alleged in this cross-complaint.

JURISDICTION OF THE DISTRICT COURT

3. Title 28 U.S. Code § 1346 - "*United States as defendant*" clearly gives the federal district courts jurisdiction over complaints naming the United States as a defendant.

§ 1346 - United States as defendant

(a) The district courts shall have original jurisdiction, concurrent with the United States Court of Federal Claims, of:

(1) Any civil action against the United States for the recovery of any internal-revenue tax **alleged to have been erroneously or illegally assessed or collected**, or any penalty claimed to **have been collected without authority** or any sum alleged to have been excessive or in any manner **wrongfully collected** under the internal-revenue laws;

...

STATUTORY AUTHORITIES FOR THE COMPLAINT

4. Authority for this complaint, and the jurisdiction of the district court over this action, is established under the above 28 U.S.C. § 1361 and I.R.C. §§ 7433(a) and 7214. I.R.C. § 7433(a) explicitly authorizes a civil action where "*any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title...*"

§ 7433. Civil damages for certain unauthorized collection actions

(a) In general

If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service **recklessly or**

intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section 7432, such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

5. I.R.C. § 7433 plainly and clearly authorizes a civil action against the United States where employees of the Internal Revenue Service (IRS) recklessly or intentionally disregard any provision of Title 26.

6. And IR Code Section § 7214 also plainly states:

§ 7214 - Offenses by officers and employees of the United States

(a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States—

- (1) who is guilty of any extortion or **willful oppression under color of law**; or
- (2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or
- (3) who with intent **to defeat the application of any provision of this title fails to perform any of the duties of his office or employment**; or
- (4) who conspires or colludes with any other person to defraud the United States; or
- (5) who knowingly makes opportunity for any person to defraud the United States; or
- (6) who does or omits to do any act with intent to enable any other person to defraud the United States; or
- (7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or
- (8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or
- (9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

7. This code section plainly and clearly states that *"Any officer or employee of the United States acting in connection with any revenue law of the United States ... who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or ... who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement ... shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. ... The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution"*.

ALLEGATIONS OF VIOLATIONS OF CONSTITUTIONAL RIGHTS

8. Under the facts alleged in the original complaint filed by the United States government (in Case No: 2:17-cv-01223), it is clear that the Internal Revenue Service and the U.S. Justice Department attorneys are operating in **violation** of Article I, Section 2, Clause 3 of the United States Constitution by taxing the plaintiff's *directly* and without apportionment of the tax to the several states for collection. This clause has **never been repealed or amended** and Plaintiff now has a *constitutionally* secured *Right* to defend, **before a jury**, his life and property from all unlawful claims of the United States that are undertaken in the *name of tax* only, or under *color of law*; - and to pursue the upholding of his constitutional *Rights* to property and freedom, based on this unrepealed clause of the U.S. Constitution.

9. Under the facts alleged in the original complaint filed by the United States government (in Case No: 2:17-cv-01223), it is clear that the Internal Revenue Service and the U.S. Justice Department and its attorneys are all operating in **violation** of Article I, Section 9, Clause 4 of

the United States Constitution which prohibits any direct tax or *taxation*, in any *form* that is not laid in proportion to the last census. This clause has also **never been repealed or amended** by any Act of Congress, and Defendant has a *constitutionally* secured *Right* to defend, **before a jury**, his life and property from all unlawful *claims* of the United States that are undertaken in the *name of tax* only, or under *color of law*; - and to pursue the upholding of his constitutional *Rights* to property and freedom, based on this unrepealed clause of the U.S. Constitution

10. It is a constitutional fact of law that the 16th Amendment to the Constitution does **not** repeal or destroy by *inference* or *presumption* these **pre-existing** and **still extant** clauses of Article I of the U.S. Constitution, controlling and **prohibiting** *direct* taxation of *We the People*, our **labor**, and even our "*income*", unless the *direct* tax is *laid in proportion* to the last census and *apportioned to the several states* for payment.

11. It should be well understood by all parties to this action that the 16th Amendment to the U.S. Constitution **does not contain** the word "*direct*" in describing the tax on "*income*" that is authorized under that 16th Amendment¹, and that there is no authority within the *Constitution* that is granted to any party or person to add to it words that **are not actually there**, *i.e.*: through an *interpretive* decision or *opinion* that improperly adds words that are not used in the text of the Amendment; - rather than by an honest application of the language actually used in the Amendment, and as upheld by the Supreme Court² in 1916, when the power to tax "income" was upheld as an exercise of the granted, **and pre-existing**, indirect *taxing powers* of Article I, Section 8, clause 1.

12. It should also be well understood by all parties to this action that the 16th Amendment to the U.S. Constitution does **not** contain an applicable enabling enforcement clause, whose granted authority to write law is an **essential** and **indispensable** element of establishing the *subject-matter jurisdiction* of the court, and therefore, no branch of the federal government lawfully **possesses** a *constitutional* authority **to write law to enforce** any allegedly **new** *taxing power*, allegedly created by the Amendment - devoid of the associated *limitations* of Article I controlling all legitimate federal taxation.

¹ Unlike Article I, Section 1, Clause 1 and Article I, Section 9, Clause 4, of the Constitution, which **both** do

² See *Brushaber v. Union Pacific RR. Co.*, 240 US 1 (1916), and *Stanton v. Baltic Mining Co.*, 240 US 103 (1916)

13. Therefore, because of the absence of an *enabling enforcement clause* in the 16th Amendment, denying the U.S. Congress a **granted power** to write law specific to the enforcement of any new *power* alleged created under the Amendment (and not Article I authorities), the U.S. Congress therefore possesses no constitutional authority to enforce the 16th Amendment with law, as a **new** or *direct* taxing power.

14. That means that no *constitutional* law may be written giving the agencies and departments of the Executive Branch of the United States government (like the I.R.S. and the D.O.J.), any legal power at all to enforce in or through the federal courts, a new taxing power (allegedly created under the 16th Amendment, rather than under the pre-existing authorities of Article I, Section 8), *i.e.*: an alleged *power* to tax income **directly** and *without apportionment* or any other applicable limitation.

15. Since Congress is given **no** power by an *enforcement clause* in the 16th Amendment, to enforce "*by appropriate legislation*" the provisions of the Amendment as a *new power* to tax, then the Congress can write **no** law that may be invoked by the *Executive Branch* personnel to try to enforce the collection or payment of the income tax from or by any American citizen wherever the tax is deemed to be authorized under the 16th Amendment as a *direct tax*, as has been wrongfully and unconstitutionally *claimed* by the United States [defendant] against the Plaintiffs [Cromars] of this *Cross-Complaint*.

16. Thus, all of the statutes cited by the Plaintiff United States in its original filings in this action are exposed as **irrelevant** and rendered **inapplicable** because Executive Branch personnel have **no constitutional authority to cite statutes** to *enforce* the collection of a *direct* income tax allegedly laid *without apportionment*. The Plaintiff United States is plainly and clearly wrongfully attempting to use the **indirect** taxing authorities of the U.S. Constitution, as the legal basis and foundation for the enforcement of what the IRS has alleged in its administrative collection and enforcement of the tax, is a **direct** tax.

17. The **irrefutable absence** of an *enforcement clause* in the 16th Amendment is precisely the reason why all of the statutes relating to the *enforcement* of the tax laws are **not** published

in the Code of Federal regulations (CFR) for use in conjunction with the statutes of Title 26, but rather **ONLY Title 27 – INTOXICATING LIQUORS - PART 70** (see Exhibit - *Parallel Table of Authorities and Rules*). Under Title 27, of course, the taxes enforced are the *indirect excise* taxes authorized under Article I, Section 8, clause 1 (*Imposts, Duties and Excises*), where those *indirect* taxing powers are constitutionally authorized to be enforced by law through the *Necessary and Proper* enabling *enforcement clause* present in Article I, Section 8, clause 18, - allowing the enforcement of the *foregoing Article I* powers "by *appropriate legislation*", which allows the enforcement powers constitutionally granted *exclusively* to the *legislative* Congress, to be legitimately *delegated* to the employees of the Executive Branch of the government, *i.e.* the IRS and the D.O.J., by statutory provisions empowering the "Secretary" and his or her *delegates* to enforce the *indirect* taxing powers of Article I; - but **no enforcement** of an allegedly *direct tax* under the 16th Amendment is ever authorized.

18. Without an *enforcement clause* in the 16th Amendment there can be **no** legitimate *empowerment* through the use of any statutes, **nor** any *delegation* of any **enforcement** authority under the regulations, for the Executive Branch personnel like the I.R.S. and the D.O.J. to invoke as lawful foundation for the enforcement of any new or *direct* taxing power allegedly created under the Amendment. Therefore, the entire original *Complaint* constitutes nothing more than a clear violation of the cross-complainants' guaranteed constitutional *Rights*.

19. Additionally, from the original complaint filed by the United States government in this case, it is clear that the U.S. government is also operating **in blatant violation of the Fourth Amendment** to the United States Constitution (in that action), commanding that all persons be afforded the **Right** to be "*secure in their person, papers, houses, and effects from unreasonable ... seizure*". This clause has also **never been repealed or amended** by any Act of Congress, and Defendants have a **constitutionally secured Right** to be "*secure in their houses ... from unreasonable seizure*", *i.e.*: the *unreasonable seizure* of the home, for payment of an unauthorized, violative, *unapportioned direct* tax.

20. The United States government cannot legitimately use one clause of the U.S. Constitution (or a single Amendment to it, like the 16th), **to destroy**, or render completely **irrelevant** or

impotent, another clause of the Constitution (or **two** clauses) **that have never been repealed or amended** by Congress. Article I, Section 2, Clause 3, and Article I, Section 9, Clause 4, both still exist in the Constitution as originally written, and both must be given *force of law* by the federal district courts, and **the juries in those courts**, with real *legal effect*, and they must be applied to this legal action regarding the false claims made for the payment of *direct unapportioned* tax in this dispute.

27. Of course, the attorneys for the defendant United States should already know that the only legitimate way to legally amend or repeal a provision of the Constitution is for it to be amended or repealed by act of Congress itself, or through the calling of a constitutional convention, neither of which has ever occurred in regard to the clauses in dispute in this action under Article I, Section 2, clause 3 and Article I, Section 9, clause 4.

Specific Allegation of Violations of Constitutional Rights

28. Paragraphs 8 through 27 are herein incorporated to allege egregious and ongoing violations by the Plaintiff United States and its Revenue Agents and Officers of the Defendant's guaranteed constitutional *Rights*:

- a. **to private property, under the 5th Amendment;**
- b. **to be secure in his person, papers, houses, and effects under the 4th Amendment;**
- c. **to equal protection, under the 14th Amendment;**
- d. **to equal opportunity, under the 14th Amendment;**
- e. **to equal Rights, under the U.S. Constitution;**
- f. **to legal due process at law, under the 5th Amendment; and**
- g. **to trial by jury under the 7th Amendment**
- h. to a clear declaration and statement on the record of the action of the complete *subject-matter jurisdiction* of the court that can be lawfully taken over the civil action, including the two specific constitutional elements of that *subject-matter jurisdiction*;

- i. to the *Right to Work* in a common, unlicensed occupation, **under the 9th Amendment**, and
- j. to be protected from *direct taxation* unless *apportioned to the states for collection* under Article 1, Section 2, clause 3 of the U.S. Constitution, and *laid in proportion to the census* under Article 1, Section 9, clause 4 of the U.S. Constitution.

29. Furthermore, under the *right* secured by 7th Amendment to the U.S. Constitution, the Defendant **DEMANDS A TRIAL BY JURY in this action**, which plainly and clearly constitutes a dispute in excess of \$25 (twenty-five dollars). **Issues to be tried by the jury include all of the below:**

- k. the constitutional nature of the *uniform* federal income tax under Article I and the 16th Amendment, - *direct* or *indirect*;
- l. the presence or absence of an applicable *enabling enforcement clause* in the constitution that would grant authority to the United States enforce a new or direct taxing power that is allegedly created by the 16th Amendment;
- m. whether or not the Article I provisions cited above prohibiting the *direct* taxation of the American people have ever been repealed or amended, or not;
- n. the statutory liability for the federal personal income tax under Section 1461;
- o. the identification of any other statutory liability that is alleged to exist in the written law, or irrefutable lack thereof; and finally,
- p. the limits of the legal statutory authority of the Revenue Officers and Agents to act under IRC Section 7608(a), **but not** subsection (b) of that code section; and
- q. whether or not the signatures on the underlying disputed subject *Notices of Federal Tax Lien* have been illegally *forged* by Defendant Revenue Agents Nancy K. Phillips, R.A. Mitchell, Wanda I. Manley and Joan Flach or Joan Flack.

Factual Grounds for Additional Allegations of Fraud

30. And whereas, the Congressional branch of the federal government tells the American People that the federal income tax is a constitutional tax because it was **held by the Supreme Court** in 1916 that the tax was enacted as an *indirect* tax, that is **not** authorized under the 16th Amendment, but under Article I, Section 8, clause 1 of the U.S. Constitution, in the form of an *Impost, Duty, or Excise*;

31. And whereas; the Executive branch of the federal government openly argues in federal court today through the I.R.S. and U.S. Justice Department, and thus tells the American people, **exactly the opposite**; *i.e.*: that the federal income tax is an *unapportioned direct tax* that was authorized under the 16th Amendment, **not** Article I, Section 8;

32. And whereas; the lower courts of the Judicial branch of the federal government also tell the American People today in their case opinions **exactly the opposite**; *i.e.*: that the federal income tax is a *direct tax without apportionment* that was allegedly authorized under the 16th Amendment;

33. And whereas, despite the fact that the 16th Amendment does not actually contain the word "*direct*" in describing the tax on *income* that is referenced in the Amendment, it is deemed to be so by the lower courts;

34. And whereas, the Supreme Court has **refused to address this ongoing rebellion** in the lower courts against the Constitution and the Supreme Court's true holdings on this matter;

35. And whereas, that court has further failed to address or correct the directly conflicting opinions and practices of the lower courts and the three different branches of the federal government regarding the federal income tax that have resulted because of that failure;

45. And whereas, it is legally and factually impossible for the federal income tax to simultaneously be both, constitutionally speaking, *direct* and *indirect* in nature;

46. And whereas, there is **no** *enabling* or *enforcement* clause in the 16th Amendment that gives the federal government the legitimate constitutional legal power to enforce by *appropriate legislation* the provisions of the Amendment, including any alleged newly created taxing power like the power to tax *directly and without apportionment*, as alleged by the defendant United States and as wrongfully enforced in the lower courts against the Plaintiff of this Cross-Complaint;

47. And whereas, the three branches of the government are in direct and inherent conflict and disagreement with each other on this constitutional legal issue; and they cannot therefore all be correct, nor can they all be wrong;

48. Then it is absolutely clear that **one or more of the branches** of the federal government is (or are) **committing fraud** by lying to the American People about the true legal constitutional nature of the federal income tax, as properly determined with finality by the Supreme Court in 1916 when it ruled on the issue with clarity and surgical precision in its controlling decisions on the issue.

49. Therefore; **either** the federal income tax is a *direct* tax without apportionment under the 16th Amendment, and the Congressional branch of the federal government is committing fraud by telling the American People otherwise;

50. **Or**, the federal income tax is an *indirect* tax, and **the Judicial and Executive branches of the federal government are committing the fraud**; first, by telling the American People a lie about the **true constitutional nature** of the tax under the U.S. Constitution (as determined by the Supreme Court in 1916); and second, by enforcing the tax on them under an erroneous interpretation of the 16th Amendment as a *direct* tax without apportionment, **despite the absence of any enabling enforcement clause** in the Amendment, rather than as the constitutionally legislated *indirect* tax that it actually was determined and held to be by the Supreme Court in 1916 in the controlling *Brushaber v. Union Pacific R.R. Co.* and the *Stanton v. Baltic Mining Co.* cases.

“by the previous ruling [*Brushaber v Union Pacific R. Co.*] it was settled that the provisions of the Sixteenth Amendment **conferred no new power of taxation** but simply **prohibited** the previous complete and plenary power of income taxation possessed by Congress from the beginning **from being taken out of the category of indirect taxation to which it inherently belonged**”
Stanton v. Baltic Mining Co., 240 U.S. 103, 112-113 (1916).

51. Therefore, this action is commenced to determine with finality, once and for all, which branch of the federal government is telling the truth in this matter (Congress), and which is **blatantly lying** (the Executive & Judicial), and or committing and engaging in an **egregiously fraudulent** enforcement operation (the Executive), that **must be terminated** as soon as it is **known to be erroneous and fraudulent** because it plainly constitutes a plain and clear **violation** of Article I, Section 2, clause 3, **and** Article 1, Section 9, clause 4, which clauses of the Constitution **must still** be given *legal effect* and *force of law* by the lower federal district courts, **regardless** of the adoption of the 16th Amendment, and *factually* because of the irrefutable absence of any *enabling enforcement clause* in that Amendment.

52. The federal government must be consistent about the law and the Constitution within its own three branches of the government, their operations, and *operational practices*. If the federal government is unable to agree within the three branches of its own existence, or even agree within the three different levels of the judicial branch alone (among the judges of the district, circuit, and Supreme courts), then it is absolutely **arbitrary and capricious** for any branch of the government, **or any court**, including the federal Tax Court or district courts, to enforce the federal personal income tax **as either a *direct* tax or as an *indirect* tax**, **until** the federal government can **agree within its own house**, and within its own three branches of existence, and especially within the courts of the judicial system, **on exactly what kind of federal personal income tax it is**, that is **actually authorized** under the U.S. Constitution and its 16th Amendment !

Statement of Facts & Controlling Law Regarding the Alleged Fraud

53. The 16th Amendment **does not actually contain the word "*direct*"** in describing the tax on income that is authorized by the Amendment. Therefore, the question immediately arises of

who **improperly** added it, **by *interpretation***, to the practiced *defacto* application and enforcement of the constitutional federal taxing powers to supposedly authorize the enforcement of the **prohibited** *power*?

54. The 16th Amendment **contains no *enforcement clause*** that authorizes Congress to write any laws (statutes - "*appropriate legislation*") that can be used by the I.R.S., the D.O.J., or the federal courts themselves, to enforce any taxing power as a *direct tax without apportionment*.

55. Two specific **pre-existing**, and **still existing**, Article I clauses **directly contradict** the Executive and Judicial branches' interpretation of the 16th Amendment! They are Article I, Section 2, Clause 3, and Article I, Section 9, Clause 4. One law cannot be used legitimately by the different branches of the federal government to destroy another law, or two others, as is being **erroneously** argued by the defendant United States in this matter.

56. The Executive and Judicial branches' *interpretation* of the 16th Amendment, that it authorizes a *direct tax* without apportionment, is **plainly erroneous** because that interpretation is **specifically prohibited** by the fact that Article I, Section 2, Clause 3 still **requires** *direct taxes* to be *apportioned among the several states*. This clause remains unrepealed and unamended.

57. Thus, an **inherent contradiction** within the Constitution is ***engineered by interpretation*** by virtue of the adoption of the erroneous interpretation of the Amendment as a *direct tax* without apportionment.

58. Additionally, Article I, Section 9, Clause 4 of the U.S. Constitution still requires that all *direct taxes* be laid in proportion to the census; - which requirement, while the 16th Amendment again may relieve the income tax from as an *indirect tax*, is **not** removed as a constitutional **prerequisite** condition to the application or enforcement of **any federal tax** as a *direct tax*.

Specific Allegations of Fraud

59. Paragraphs 39 through 58 are herein incorporated to allege an egregious ongoing fraud being perpetrated on the Plaintiff today by one or more of the three branches of the federal government.

Factual Grounds for Additional Allegations of Forgery

60. Furthermore, it is herein alleged that the *Notices of Federal Tax Lien* that have been filed in the County land records office against the Plaintiffs by the Revenue Officer(s) named as [a] Defendant[s] in this *Cross-Complaint*, have been created and issued **only through the commission by the Defendant of the unlawful and criminal act of forgery** – by *forging the signature* on the underlying federal tax lien instruments or “*Notices*” of other *persons*, without their knowledge or permission and without first properly securing a *Power of Attorney beforehand*, instead of signing the Agent's own name under penalty of perjury as required by both federal and state law.

61. Blacks Law Dictionary, Deluxe 6th Edition, plainly and clearly defines the legal terms “*Forge*” and “*Forgery*”. It states therein:

“Forge. To fabricate by false imitation. *Carter v. State*, 135 Tex.Cr.R. 457, 116 S.W.2d 371, 377. To fabricate, construct, or prepare one thing in imitation of another thing, **with the intention of substituting the false for the genuine**,... To counterfeit or make falsely. Especially to make a spurious written instrument with the intention of fraudulently substituting it for another, or of passing it off as genuine,..., **or to sign another person's name to a document**, with a deceitful and fraudulent intent. *See* Counterfeiter; Forgery; Fraud

Forgery. The false making or the material altering of a document with the intent to defraud. **A signature of a person that is made without the person's consent and without the person otherwise authorizing it.** A person is guilty of forgery if, with purpose to defraud or injure anyone, or with knowledge that he is facilitating a fraud or injury to be perpetrated by anyone, the actor: (a) alters any writing of another without his authority; or (b) makes, completes, executes, authenticates, issues or transfers any writing **so that it purports to be the act of another who did not authorize that act**,

...; or (c) utters any writing which he knows to be forged in a manner specified in paragraph (a) or (b). Model Penal Code, § 224.1. See also MPC § 241.7, "Tampering with or Fabricating Evidence".

Crime includes both act of forging handwriting of another and act of uttering as true and genuine any forged writing knowing same to be forged with intent to prejudice, damage or defraud any person. *State v May*, 93 Idaho 343, 461 P.2d 126, 129. Crime is committed when one makes or passes a false instrument with intent to defraud, **and the element of loss or detriment is immaterial.** *People v McAffery*, 183 Cal.App.2d 486, 6 Cal.Rptr. 333, 337. The false making of an instrument which purports on face of it to be good and valid for purposes for which it was created, with a design to defraud any person or persons. *State v. Goranson*, 67 Wash.2d 456, 408 P.2d 7, 9 "

62. From these defining provisions, there can be no doubt but that it is a **criminal offense**, and **patently against the law**, for one person to **use or forge the signature of another person** without the prior knowledge and or consent of the second party, concerning that use of their signature by the first party to effect any outcome or end that affects the property or *Rights* of yet a third party like the Plaintiff in this cross-complaint.

63. Plaintiff is prepared to prove by evidence in the form of subpoenaed testimony at a preliminary court hearing, that the signature of the other persons identified on the signature lines of the subject disputed lien *Notices* **have indeed irrefutably been forged on the disputed federal lien certificates** that have been filed with the land records office [Exhibit A, B, C, D] in the office of the Utah County Recorder, and those other *persons* will be subpoenaed to appear at that preliminary hearing to testify for this honorable court as to the truthfulness and accuracy of this forgery allegation regarding the unauthorized and unlawful use of their signatures by the Defendants on the disputed, filed, lien certificate(s) in this case.

Specific Allegations of Forgery

64. Paragraphs 60 through 63 are herein incorporated to allege that the crime of forgery is being perpetrated by the Defendant Revenue Agents Nancy K. Phillips, R.A. Mitchell, Wanda I. Manley and Joan Flach or Joan Flack, with respect to the signing of all of the *Notices of Federal tax Liens* that have been filed.

PRAYER FOR RELIEF

65. Plaintiff prays this honorable court will conduct a trial by jury to test the facts asserted in this *Cross-Complaint*, and to determine the truthfulness of the allegations presented hereinabove.

66. Therefore, Plaintiff now appeals to this honorable Court for relief from the unlawful burdens imposed upon the Plaintiff and his constitutional *Rights* by the Defendant United States through its unlawful violation of numerous constitutional *Rights* of the plaintiff, and by its violative attempted conversion of property and funds in the *name of tax* only, under *color of law*, to:

- (a) issue a permanent restraining order, ordering the Defendant to cease and desist immediately in their refusal to obey the Constitution of the United States and act only under limited powers authorized therein, and as required and agreed by the sworn Oath of Office;

- (b) issue a permanent restraining order, ordering the Defendant to cease and desist immediately, and in the future refrain, from any activity that is not in strict accordance with the written law and the Constitution of the United States;

- (c) order the Defendant to, in the future, strictly comply with the Constitutions of both the United States of America and the State of Utah in all of their actions pertaining to the Plaintiff;


- (d) award \$1,000,000.00 in proximate, actual, and compensatory damages to Plaintiff;

- (e) award \$8,900,000.00 in exemplary and punitive damages to Plaintiff;

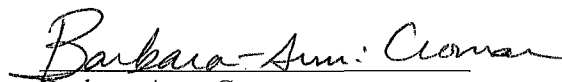
- (f) award \$100,000.00 in ancillary damages;

(g) establish any other relief granted to the Plaintiff, and penalties to be imposed on the defendants, that the Court deems just and proper to be imposed on the Defendant sufficient to incentivize it **not** to repeat the violations perpetrated with other American taxpayers and *persons*.

Respectfully submitted,

by: 
Paul Kenneth: Cromar
9870 N. Meadows Dr.
Cedar Hills, UT 84062

And


Barbara Ann: Cromar
9870 N. Meadows Dr.
Cedar Hills, UT 84062

October 23, 2018

EXHIBIT

PARALLEL TABLE OF AUTHORITIES AND RULES

The following table lists rulemaking authority (except 5 U.S.C. 301) for regulations codified in the *Code of Federal Regulations*. Also included are statutory citations which are noted as being interpreted or applied by those regulations.

The table is divided into four segments: United States Code citations, United States Statutes at Large citations, public law citations, and Presidential document citations. Within each segment the citations are arranged in numerical order:

For the United States Code, by title and section;

For the United States Statutes at Large, by volume and page number;

For public laws, by number; and

For Presidential documents (Proclamations, Executive orders, and Reorganization plans), by document number.

Entries in the table are taken directly from the rulemaking authority citation provided by Federal agencies in their regulations. Federal agencies are responsible for keeping these citations current and accurate. Because Federal agencies sometimes present these citations in an inconsistent manner, the table cannot be considered all-inclusive.

The portion of the table listing the United States Code citations is the most comprehensive, as these citations are entered into the table whenever they are given in the authority citations provided by the agencies. United States Statutes at Large and public law citations are carried in the table only when there are no corresponding United States Code citations given.

This table is revised as of January 1, 2014.

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
5044.....	27 Part 24	5411—5417.....	27 Part 25
5051—5054.....	27 Part 25	5415.....	27 Part 70
5051.....	27 Parts 26, 27, 28	5501—5505.....	27 Part 19
5054.....	27 Parts 27, 28	5504.....	27 Part 70
5056.....	27 Part 25	5511.....	27 Parts 18, 24
5061—5062.....	27 Parts 19, 24	5551—5555.....	27 Part 19
5061.....	27 Parts 25, 26, 27, 28, 46	5551—5552.....	27 Parts 24, 25
5066.....	27 Part 19	5552.....	27 Parts 18, 20, 22
5111—5114.....	27 Parts 17, 26	5555—5556.....	27 Part 25
5121—5124.....	27 Part 31	5555.....	27 Parts 20, 22, 26, 27, 28, 31, 70
5121.....	27 Parts 19, 22, 24, 25, 26, 27, 28	5559.....	27 Part 19
5122—5124.....	27 Parts 19, 24, 25, 26, 27	5561—5562.....	27 Part 19
5122.....	27 Part 28	5601.....	27 Parts 19, 29
5123.....	27 Parts 17, 22, 70	5603.....	27 Part 31
5131.....	27 Parts 26, 31	5607.....	27 Part 20
5132.....	27 Parts 26, 31	5612.....	27 Part 19
5171—5173.....	27 Parts 18, 19	5613.....	27 Part 31
5173.....	27 Part 24	5615.....	27 Part 29
5175—5176.....	27 Part 19	5661—5662.....	27 Part 24
5178—5181.....	27 Part 19	5671.....	27 Part 25
5178—5179.....	27 Part 18	5673.....	27 Part 25
5179.....	27 Part 29	5681.....	27 Part 31
5181.....	27 Part 71	5682.....	27 Part 19
5201—5204.....	27 Part 19	5684.....	27 Parts 24, 25, 70
5201.....	27 Parts 27, 28	5687.....	27 Parts 29, 31
5203.....	27 Parts 18, 70	5688.....	19 Part 162
5205.....	27 Parts 27, 28	5701.....	27 Parts 40, 41, 44
5206—5207.....	27 Parts 19, 31	5702.....	27 Parts 41, 44, 45
5206.....	27 Parts 17, 20, 22, 24	5703.....	27 Parts 40, 41, 44, 45
5207.....	27 Parts 26, 27, 28, 70	5704.....	27 Parts 40, 41, 44, 45
5211—5215.....	27 Part 19	5705.....	27 Parts 40, 41, 44, 45
5214—5215.....	27 Part 24	5708.....	27 Parts 41, 46
5214.....	27 Parts 20, 22	5711.....	27 Parts 40, 44
5221—5223.....	27 Part 19	5712.....	27 Parts 40, 41, 44, 71
5222.....	27 Part 25	5713.....	27 Parts 40, 41, 44, 71
5231—5232.....	27 Part 19	5721.....	27 Parts 40, 41, 44
5232.....	27 Parts 26, 27, 28	5722.....	27 Parts 40, 41, 44
5235—5236.....	27 Part 19	5723.....	27 Parts 40, 41, 44, 45
5241—5243.....	27 Part 19	5731—5734.....	27 Parts 40, 46
5242.....	27 Part 21	5731.....	27 Part 44
5271—5275.....	27 Parts 20, 22	5741.....	27 Parts 40, 41, 44, 45, 70
5271.....	27 Parts 19, 26, 71	5751.....	27 Parts 40, 44, 45, 46
5273.....	27 Parts 17, 19, 27, 28, 31	5753.....	26 Part 127
5275.....	27 Parts 26, 70		27 Part 40
5276.....	27 Part 26	5754.....	27 Parts 41, 44, 46
5291.....	27 Part 29	5761.....	27 Parts 40, 41, 46, 70
5301.....	27 Parts 5, 13, 19, 26, 27, 28, 31	5762.....	27 Parts 40, 41, 45, 46
5311—5313.....	27 Part 19	5763.....	27 Parts 40, 41, 45, 46
5311.....	27 Parts 20, 22	5802.....	27 Part 70
5313.....	27 Parts 27, 28	6001.....	26 Parts 1, 31, 41, 55, 156, 157
5314.....	27 Part 26		27 Parts 19, 26, 46, 53
5351.....	27 Parts 18, 24	6011.....	26 Parts 1, 26, 31, 40, 55, 156, 157, 301
5352.....	27 Part 31		27 Parts 25, 53, 73
5353—5354.....	27 Part 24	6015.....	26 Part 1
5354.....	27 Part 18	6020.....	27 Parts 53, 70
5356.....	27 Part 18	6021.....	27 Parts 53, 70
5356—5357.....	27 Part 24	6033.....	26 Parts 1, 301
5361—5362.....	27 Part 24	6035.....	26 Part 1
5362.....	27 Part 19	6036.....	26 Part 301
5364—5373.....	27 Part 24	6037.....	26 Part 301
5367.....	27 Part 70	6038—6038B.....	26 Part 1
5370.....	27 Part 19	6038D.....	26 Part 1
5373.....	27 Part 19	6039E.....	22 Part 51
5381—5388.....	27 Part 24	6039I.....	26 Part 1
5391—5392.....	27 Part 24	6041.....	26 Part 1
5401—5403.....	27 Part 25	6043.....	26 Part 1

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR
7209	27 Part 70
7212	27 Parts 40, 41, 44, 45, 46
7213	27 Part 17
7214	5 Part 3101
	15 Part 0
	27 Part 70
7216	26 Part 301
7302	27 Part 24
7304	27 Part 70
7322—7326	27 Part 72
7325	27 Part 40
7327	23 Part 773
7342	27 Parts 24, 25, 40, 41, 44, 45, 46
7401	27 Part 70
7403	27 Part 70
7406	27 Part 70
7423—7426	27 Part 70
7429—7430	27 Part 70
7432	27 Part 70
7502	26 Part 301
	27 Parts 24, 40, 53, 70, 73
7503	27 Parts 24, 40, 70
7505	27 Part 70
7506	27 Part 70
7508	26 Part 301
7510	27 Part 19
7513	27 Part 70
7520	26 Parts 1, 20, 25, 301
7601	27 Part 70
7602	27 Parts 46, 70
7603	27 Part 70
7604	27 Part 70
7605	27 Part 70
7606	27 Parts 24, 25, 40, 41, 44, 45, 46, 70
7608	27 Part 70
7609	27 Part 70
7610	27 Part 70
7622—7623	27 Part 70
7623	19 Parts 10, 301
7624	26 Part 301
7651 <i>et seq.</i>	40 Part 76
7651	27 Parts 26, 41
7652	27 Parts 17, 26, 41
7653	27 Part 70
7654	26 Parts 1, 602
7701	26 Parts 1, 31, 301
7702	26 Part 1
7804	26 Parts 301, 602
7804 <i>note.</i>	26 Part 801
7805	19 Parts 1, 31, 40, 41, 301, 602
	20 Parts 606, 615
	26 Parts 1, 2, 3, 4, 5, 5c, 5e, 6a, 7,
	8, 9, 11, 12, 13, 14a, 15, 15a, 16, 16a,
	18, 19, 20, 22, 25, 26, 27, 28, 31, 32,
	35, 35a, 36, 40, 41, 43, 44, 45, 46, 47,
	48, 49, 51, 52, 53, 54, 55, 56, 57, 141,
	143, 145, 148, 156, 157, 301, 302, 303,
	305, 400, 401, 403, 404, 420, 502, 503,
	509, 514, 516, 517, 601, 602, 701, 702
	27 Parts 5, 13, 17, 18, 19, 20, 21, 22,
	24, 25, 26, 27, 29, 30, 31, 40, 41, 44,
	45, 46, 53, 70, 71, 72, 479
7851	27 Part 24
7872	26 Part 1
7874	26 Part 1
9002	11 Part 9002

26 U.S.C. (1986 I.R.C.)—Continued	CFR
9003	11 Parts 9003, 9033
9004	11 Part 9004
9005	11 Part 9005
9006	11 Part 9005
9007	11 Parts 201, 9007
9008	11 Parts 201, 9008
9009	11 Parts 201, 9001, 9002, 9003, 9004, 9005,
	9006, 9007, 9008
9012	11 Part 9012
9031	11 Part 9031
9032	11 Part 9032
9033	11 Part 9033
9034	11 Part 9034
9035	11 Part 9035
9036	11 Part 9036
9037	11 Part 9037
9038	11 Parts 201, 9038
9039	11 Parts 201, 9031, 9032, 9033, 9034, 9035,
	9036, 9037, 9038, 9039
9701—9708	20 Part 422
9801	26 Part 54
9833	26 Part 54
27 U.S.C.	
202	27 Parts 6, 8, 10, 11
203	19 Part 12
	27 Parts 1, 26, 28
204	27 Parts 1, 71
205	27 Parts 4, 5, 6, 7, 8, 9, 10, 11, 12, 13,
	16, 26, 28
206	27 Part 1
211	27 Part 1
215	27 Part 16
218	27 Part 16
28 U.S.C.	
50	32 Part 516
418	38 Part 3
501	28 Part 17
503	28 Parts 45, 85
509	2 Part 2867
	21 Part 1316
	28 Parts 0, 1, 5, 8, 9, 11, 14, 15, 16,
	17, 21, 26, 27, 28, 29, 35, 36, 37, 38,
	42, 46, 47, 48, 50, 51, 55, 58, 61, 64,
	71, 73, 76, 80, 81, 115, 500, 501, 503,
	506, 511, 512, 513, 522, 523, 524, 527,
	540, 541, 542, 543, 544, 545, 547, 548,
	549, 550, 551, 552, 553, 570, 571, 572,
	600, 601, 602, 603
510	2 Part 2867
	8 Parts 3, 1003, 1103
	21 Part 1316
	28 Parts 0, 1, 5, 8, 9, 11, 14, 15, 16,
	17, 21, 26, 27, 28, 29, 35, 36, 37, 38,
	42, 46, 47, 48, 50, 51, 55, 58, 61, 64,
	71, 73, 76, 80, 81, 115, 500, 501, 503,
	506, 511, 512, 513, 522, 523, 524, 527,
	540, 541, 542, 543, 544, 545, 547, 548,
	549, 550, 551, 552, 553, 570, 571, 572,
	600, 601, 602, 603
	48 Parts 2801, 2802, 2803, 2804, 2805,
	2806, 2807, 2808, 2809, 2811, 2812, 2813,
	2814, 2815, 2816, 2817, 2819, 2822, 2823,
	2824, 2825, 2828, 2829, 2830, 2831, 2832,
	2833, 2834, 2842, 2845, 2846, 2852
513	32 Part 516

EXHIBIT-B

10

11799		Department of the Treasury - Internal Revenue Service			
Form 668 (Y)(c) (Rev. February 2004)		Notice of Federal Tax Lien			
Area: WAGE & INVESTMENT AREA #4 Lien Unit Phone: (800) 829-7650		Serial Number 335273906		For Optional Use by Recording Office	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer PAUL K CROMAR					
Residence 9870 N MEADOW DR CEDAR HILLS, UT 84062-9430					
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	XXX-XX-9932	12/22/2003	01/21/2014	14283.31
1040	12/31/1997	XXX-XX-9932	12/22/2003	01/21/2014	15316.20
Place of Filing COUNTY RECORDER UTAH COUNTY PROVO, UT 84606					Total \$ 29599.51

ENT 512:2007 PG 1 of 1
 RANDALL A. COVINGTON
 UTAH COUNTY RECORDER
 2007 Jan 03 9:06 am FEE 10.00 BY ADS
 RECORDED FOR INTERNAL REVENUE SERV

This notice was prepared and signed at DENVER, CO, on this,

the 19th day of December, 2006.

Signature <u>R. A. Mitchell</u>	Title ACS	14-00-0000
for R. RAY JOHNSON	(800) 829-7650	


(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
 CAT. NO 60025X

EXHIBIT-C

26976721 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

3847 REFILE		REFILE			
Department of the Treasury - Internal Revenue Service					
Form 668-F (Rev. February 2004)		Notice of Federal Tax Lien Recorded: 09/08/2009 11:55 97306-2009			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050		Serial Number 578162009	For Optional Use by Recording Office		
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>			 ENT 62374:2017 PG 1 of 1 JEFFERY SMITH UTAH COUNTY RECORDER 2017 Jun 28 10:39 AM FEE 10.00 BY NG RECORDED FOR INTERNAL REVENUE SERVICE		
Name of Taxpayer PAUL K CROMAR					
Residence 9870 N MEADOW DR CEDAR HILLS, UT 84062-9430					
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a)(4). NOT APPLICABLE TO A REFILED NOTICE ***</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1999	XXX-XX-9932	11/26/2007	12/26/2027	124553.43
1040	12/31/2000	XXX-XX-9932	11/26/2007	12/26/2027	148534.38
1040	12/31/2001	XXX-XX-9932	11/26/2007	12/26/2027	101270.06
1040	12/31/2002	XXX-XX-9932	11/26/2007	12/26/2027	67034.82
1040	12/31/2003	XXX-XX-9932	11/26/2007	12/26/2027	63727.49
1040	12/31/2004	XXX-XX-9932	11/26/2007	12/26/2027	118577.94
<p>Serial ID: 266988417 NOTICE OF FEDERAL TAX LIEN REFILED New TP Name: Notice Filed At: UTAH New Address: New TIN: Signature: for WANDA I MANLEY (303) 603-4541 DATE: 06/19/2017 Title: ADVISOR</p>					
Place of Filing COUNTY RECORDER UTAH COUNTY PROVO, UT 84606					Total \$ 623698.12

This notice was prepared and signed at SEATTLE, WA, on this,

the 01st day of September, 2009.

Signature for NANCY K PHILLIPS	Title REVENUE OFFICER 26-10-4636
-----------------------------------	--

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)


Part 1 - Kept By Recording Office

Form 668-F (Rev. 2-2004)
CAT. NO 60025X

EXHIBIT-D

10

26976721 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

3847 REFILE		REFILE			
Department of the Treasury - Internal Revenue Service					
Form 668-F (Rev. February 2004)		Notice of Federal Tax Lien Recorded: 09/08/2009 11:55 97306-2009			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050		Serial Number 578162009	For Optional Use by Recording Office		
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>			 ENT 62375:2017 PG 1 of 1 JEFFERY SMITH UTAH COUNTY RECORDER 2017 Jun 28 10:39 am FEE 10.00 BY HG RECORDED FOR INTERNAL REVENUE SERVICE		
Name of Taxpayer PAUL K CROMAR					
Residence 9870 N MEADOW DR CEDAR HILLS, UT 84062-9430					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a)* NOT APPLICABLE TO A REFILED NOTICE ***					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2005	XXX-XX-9932	11/26/2007	12/26/2027	84087.04
NOTICE OF FEDERAL TAX LIEN REFILING Serial ID: 266988617 Notice Filed At: UTAH New TP Name: New Address: Signature: for WANDA I MANLEY (303) 603-4541 New TIN: DATE: 06/19/2017 Title: ADVISOR					
Place of Filing COUNTY RECORDER UTAH COUNTY PROVO, UT 84606					Total \$ 84087.04

This notice was prepared and signed at SEATTLE, WA, on this,

the 01st day of September, 2009.

Signature for NANCY K PHILLIPS	Title REVENUE OFFICER 26-10-4636
-----------------------------------	--

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668-F (Rev. 2-2004)
CAT. NO 60025X

CERTIFICATE OF SERVICE

We, Paul Kenneth: Cromar and Barbara Ann: Cromar, certify that a true copy of the attached *Cross-Complaint* has been served via Certified Mail to the following:

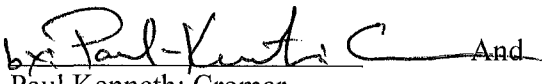
Solicitor General
U.S. Department of Justice
950 Pennsylvania Ave. NW
Room 5614
Washington, D.C. 20530-0001 Certified Mail # 7018 0680 0001 1811 1951

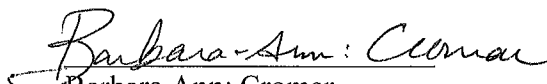
Attorney General Jeff Sessions
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001 Certified Mail # 7018 0680 0001 1811 1962

Ryan S. Watson, Trial Attorney
U.S. Department of Justice / Tax Division
Ben Franklin Station
P.O. Box 683
Washington, DC.20044-0683 Certified Mail # 7018 0680 0001 1811 1979

Nancy K Phillips /Revenue Officer 26-10-4636
and R. A. Mitchell
178 S. Rio Grande
Salt Lake City, UT 84101 Certified Mail # 7018 0680 0001 1811 1986

Wanda I. Manley, and
Joan Flach or Joan Flack?
1999 Broadway
Denver, CO 80202-3025 Certified Mail # 7010 0290 0000 6869 8727

 And
Paul Kenneth: Cromar
9870 N. Meadow Drive
Cedar Hills, UT 84062 usA


Barbara Ann: Cromar
9870 N. Meadow Drive
Cedar Hills, UT 84062 usA

October 23, 2018